

111TH CONGRESS
1ST SESSION

H. R. 3958

To amend the Internal Revenue Code to provide for a refundable tax credit
for heating fuels.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 28, 2009

Mr. HODES introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To amend the Internal Revenue Code to provide for a
refundable tax credit for heating fuels.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Heating Energy As-
5 sistance Tax Credit Act of 2009”.

6 **SEC. 2. REFUNDABLE CREDIT FOR HOME HEATING.**

7 (a) IN GENERAL.—Subpart C of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 (relating to refundable credits) is amended by insert-
10 ing after section 36A the following new section:

1 **“SEC. 36B. HOME HEATING CREDIT.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
3 gible individual, there shall be allowed as a credit against
4 the tax imposed by this chapter for the taxable year an
5 amount equal to amounts paid or incurred by the taxpayer
6 during the taxable year to heat the principal place of
7 abode of the taxpayer.

8 “(b) LIMITATIONS.—

9 “(1) LIMITATION BASED ON DOLLAR
10 AMOUNT.—The amount allowed as a credit under
11 subsection (a) for a taxable year shall not exceed
12 \$1,000 (\$2,000 in the case of a joint return).

13 “(2) LIMITATION BASED ON ADJUSTED GROSS
14 INCOME.—In the case of a taxpayer whose adjusted
15 gross income for the taxable year—

16 “(A) is greater than \$75,000 but not more
17 than \$100,000 (in the case of a joint return,
18 greater than \$150,000 but not more than
19 \$200,000), paragraph (1) shall be applied by
20 substituting ‘\$500’ for ‘\$1,000’ (in the case of
21 a joint return, ‘\$1,000’ for ‘\$2,000’), and

22 “(B) is greater than \$100,000 (\$200,000
23 in the case of a joint return), the amount al-
24 lowed as a credit under subsection (a) shall be
25 zero.

1 “(c) ELIGIBLE INDIVIDUAL.—For purposes of this
2 section—

3 “(1) IN GENERAL.—The term ‘eligible indi-
4 vidual’ means any individual whose principal place of
5 abode is in the United States.

6 “(2) EXCEPTION.—Except as provided in para-
7 graph (3), such term shall not include any indi-
8 vidual—

9 “(A) who is not a citizen or lawful perma-
10 nent resident of the United States, or

11 “(B) with respect to whom a deduction
12 under section 151 is allowed to another tax-
13 payer for a taxable year beginning in the cal-
14 endar year in which such individual’s taxable
15 year begins.

16 “(3) SPECIAL RULE FOR MARRIED INDIVID-
17 UALS.—In the case of persons married to each
18 other, if one spouse is an eligible individual, the
19 other spouse shall be treated as an eligible indi-
20 vidual.

21 “(d) DENIAL OF DOUBLE BENEFIT.—No credit shall
22 be allowed under subsection (a) for any expense for which
23 a deduction or credit is allowed under any other provision
24 of this chapter.”.

25 (b) CONFORMING AMENDMENTS.—

1 (1) Subparagraph (A) of section 6211(b)(4) of
2 such Code is amended by inserting “36B,” after
3 “36A,”.

4 (2) Paragraph (2) of section 1324(b) of title
5 31, United States Code, is amended by inserting
6 “36B,” after “36A,”.

7 (c) CLERICAL AMENDMENT.—The table of sections
8 for subpart C of part IV of subchapter A of chapter 1
9 of the Internal Revenue Code of 1986 is amended by in-
10 serting after the item relating to section 36A the following
11 new item:

 “Sec. 36B. Home heating credit.”.

12 (d) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to taxable years beginning after
14 December 31, 2009.

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